

**Minutes of the 18 June 2013**  
**Special Meeting of the Yancey County Board of County Commissioners**  
**For the Purposes of Conducting a Public Hearing on and Adoption of**  
**The FY 2013-14 Yancey County Budget.**  
**Held at 6:00 o'clock p.m. in the Courtroom of the Yancey County Courthouse,**  
**Burnsville, North Carolina.**

Present at the 18 June 2013 Special Meeting of the Yancey County Board of County Commissioners were Chairman Johnny Riddle, Commissioners Jill Austin, Jim Edwards, Randy Ollis, and Jeff Whitson, County Manager and Assistant Clerk to the Board Nathan R. Bennett, County Planner Jamie McMahan, Finance Director Lynne Hensley, Finance Officer Brandi Burleson, members of the media and general public.

**Call to Order and Approval of Agenda, Delivery of Budget Message:**

Chairman Riddle called the meeting to order and then called upon Commissioner Jim Edwards to deliver the invocation and Commissioner Randy Ollis to lead those assembled in the Pledge of Allegiance. Commissioner Austin then made a motion to approve the agenda of the meeting as presented which was seconded by Commissioner Edwards and was approved unanimously (Attachment A). Chairman Riddle then recognized County Manager Nathan Bennett to deliver the Yancey County Budget Message for Fiscal Year 2013-14 (Attachment B).

**Public Hearing:**

Chairman Riddle then convened the duly noticed public hearing for the purposes of entertaining public comment upon the proposed budget for FY 2013-14. The following persons spoke on the budget:

Caleb Honeycutt addressed the hearing for the purposes of inquiring of the status of development and construction of the Cane River Park. County Manager Bennett informed the public about the status of construction at the park and planned development for the coming fiscal year. Commissioner Edwards also spoke for the purposes of thanking the many community volunteers who had worked to help develop the park.

Commissioner Ollis addressed the hearing for the purposing of informing those present of the coming transition to the Emergency Medical Dispatch protocol through emergency dispatch over the coming fiscal year.

County Manager Bennett addressed the hearing for the purposes of relaying his written communication from the Superintendent of Yancey County Schools who expressed his thanks for appropriations made in the budget for the Yancey County School System.

Chairman Riddle addressed the hearing for the purposes of thanking the Yancey County Finance Office staff for their hard work in preparing and revising the budget for the coming fiscal year and discussed the necessity of restoring the county's ad valorem tax rate to its previous rate for the purposes of dealing with increased financial hardships projected over the coming fiscal year due to the continuing difficult economic circumstances and the projected cuts to revenue and increased unfunded mandates coming from the North Carolina State Government out of the present General Assembly.

Commissioner Edwards addressed the hearing for the purposes of expressing his approval of the decision to restore the tax rate as opposed to a flat fee for solid waste disposal services in order to balance the budget in a more fair way.

Commissioner Whitson addressed the hearing for the purposes of informing those present that the decision to restore the county's ad valorem tax rate to its previous 2008 level was not a decision reached lightly by the Board of Commissioners but was arrived at only after the Board had cut the proposed budget as deeply as it could be cut without

adversely affecting service delivery and the completion of necessary public infrastructure projects.

AMY Regional Library Director Dan Barron addressed the hearing for the purposes of expressing his appreciation for the fair and balanced approach used by the Board of Commissioners in arriving at the proposed budget for the coming fiscal year and their willingness to undertake to restore the county's tax rate to its pre 2008 level in order to deal with a difficult State level budget coming from the North Carolina General Assembly.

Yancey Common Times Editor Jody Higgins addressed the hearing for the purposes of inquiring whether the tax rate proposed in this budget was the same rate as was previously in effect in 2008 and whether even with the increase we would still be a county with one of the lowest tax rates in the State. County Manager Bennett responded to her inquiry that it was indeed the previous 2008 rate and that we would still be in a tier of counties with the lowest ad valorem tax rates in North Carolina.

Kermit Tolley addressed the hearing for the purposes of thanking the Board for its willingness to entertain his company's proposal for ambulance services over the course of the coming fiscal year and that he hoped that his company would still be able to remain of assistance to the ambulance services contracted by Mission Health System in Yancey County if needed.

There being no further comment Chairman Riddle then closed the floor and the public hearing portion of the meeting was adjourned with the Board returning to its general session.

**Approval of the Fiscal Year 2013-14 Budget for Yancey County:**


Upon returning to its general session Commissioner Edwards made a motion that the proposed budget ordinance as presented by the County Manager for Fiscal Year 2013-14 be adopted. Commissioner Ollis seconded the motion and the question was agreed to unanimously (Attachment C).

**Adjournment:**

There being no further business before the Board Commissioner Ollis made a motion to adjourn. Commissioner Austin seconded the motion and the question was unanimously agreed to.


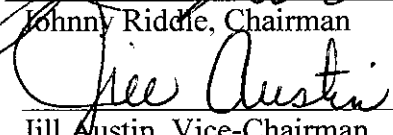
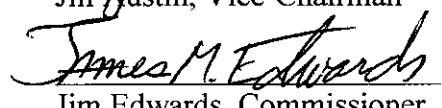
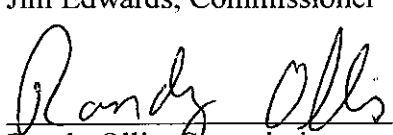
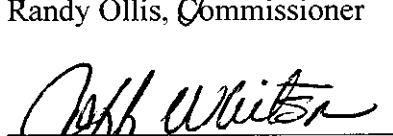
Authenticated and approved on this the 12<sup>th</sup> day of August 2013.

Attest:

  
J. Jason Robinson  
Assistant Clerk to the Board

(County Seal)



  
Johnny Riddle, Chairman  
  
Jill Austin, Vice-Chairman  
  
Jim Edwards, Commissioner  
  
Randy Ollis, Commissioner  
  
Jeff Whitson, Commissioner

*Attachment A*

COUNTY MANAGER  
Nathan Bennett



COMMISSIONERS

Jill Austin  
Jim Edwards  
Randy Ollis  
Johnny Riddle  
Jeff Whitson

## YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714  
PHONE: (828) 682-3971 • FAX: (828) 682-4301

AGENDA  
YANCEY COUNTY BOARD OF COMMISSIONERS  
SPECIAL MEETING  
June 18, 2013  
6:00 P.M.

- I. Call to Order – Chairman Johnny Riddle
- II. Approval of Agenda
- III. **BUDGET MESSAGE** – Fiscal Year 2013-14 – Nathan Bennett, County Manager and Budget Officer
- IV. **PUBLIC HEARING** for Yancey County Fiscal Year 2013-14 Budget
- V. **ADOPTION** – Fiscal Year 2013-14 Budget
- VI. Adjourn

# **COUNTY OF YANCEY**

**FY 2013-2014**

## **BUDGET MESSAGE**



**June 18, 2013**

**Nathan R. Bennett  
Yancey County Manager**

# **YANCEY COUNTY BUDGET MESSAGE**

FISCAL YEAR 2013-2014

***To the Yancey County Board of County Commissioners  
and Citizens of Yancey County:***

In accordance with North Carolina General Statute 159-11, the Yancey County Fiscal Year 2013-2014 proposed budget is respectfully submitted for your review and consideration. The proposed budget sets forth a plan of operation for all County departments, programs, and capital projects for the coming year. This proposed budget is balanced in accordance with the Local Government Budget and Fiscal Control Act with general fund revenues and expenditures each totaling \$21,287,334.

## **INTRODUCTION**

This budget message will introduce the Yancey County Fiscal Year 2013-2014 proposed budget. The budgeting process begins in February of each year with management requesting proposed appropriation use plans from departments, agencies and other County-supported entities. This year the requests for County funding exceeded expected revenues by over \$2.5 million. Over the course of numerous work sessions, the County Commissioners and County staff have worked to develop a balanced budget in line with expected revenue. This document will show how the County plans to utilize its fiscal resources and will highlight some of the more significant impacts to the County's budget.

The goals for the upcoming budget year are simple. The County strives to maintain basic mandated services, make investments in public safety and make long overdue County facility repairs while continuing efforts to restore the general fund reserves to the level required by the State of North Carolina. It has been the goal to accomplish these tasks without overburdening the County taxpayer. However, due to continued declining sales tax revenues, reductions in County revenue due to the federal budget sequester, and revenue reductions by the State, it has become unavoidably necessary to increase County generated revenue by adjusting the current tax rate of \$0.45 to \$0.50 per \$100 valuation.

County government, unlike most private business, experiences increased demands for many services such as law enforcement, emergency medical services, public health and other social services during tough economic times. County staff have done a great job doing more with less but the time has come to address basic needs that can no longer be delayed. There is no pay increase for employees included in this budget.

## **REVENUES**

The County's primary sources of funding are property taxes and sales taxes. Property taxes constitute the County's largest source of revenue. For Fiscal Year 2013-2014, it is necessary that Yancey County increase the current property tax rate by five (5) cents from \$0.45 to \$0.50 per \$100 of valuation in order to provide an estimated total revenue of \$11,603,700 or 54% of the total general fund budget. The County Tax Department has made great strides over the past few years in collecting delinquent taxes owed to the County. No one likes paying taxes but those who fail to pay their share place a great burden on those who do pay as required. The current tax collection rate is approaching 96%, which puts Yancey County in the range of our county peer group. Together with the use of authorized tax collection methods and the conducting of business personal property audits, positive results for County revenue have been produced. The sales tax projection for the County continues to be stagnant. Currently, legislation pending in the North Carolina General Assembly threatens to further reduce revenue the counties receive from sales and other state taxes. Some form of this tax reform legislation is very likely to become law which could have a very negative effect on County revenue. Other revenue sources such as fees from building permits, deed filings, and others are projected to be minor. These constitute a small portion of the revenue for this budget. The remaining revenue sources include federal and state grants for specific programs, primarily at the Department of Social Services and the Transportation Department. Therefore, it is recommended that the Board continue to support tax collection measures to ensure that all outstanding tax revenue is collected.

The County has reviewed every alternative to the proposed increase to the tax rate. The County has worked to reduce budget expenditures the past four years but there are no areas available to reduce expenses without severely impairing public safety and mandated service delivery. County staff studied the feasibility to implement a solid waste availability fee utilized by many counties across the State to offset the tremendous costs incurred by the County for the collection, transportation and disposal of solid waste and recycled materials. The County spends over \$2.5 million annually for these services alone. Consideration of the fee was suspended pending further study. A review of area counties shows the same experience that revenues are being reduced but mandatory expenditures are not. This year, Mitchell County balanced their budget by utilizing fund balance reserves to the tune of over \$1.4 million. Avery County raised the county tax rate in 2012 by 3 ½ cents. Buncombe County and counties throughout the state have proposed raising tax rates due to unfunded federal and state mandates, the weak economy and overall increases in mandatory expenses.

## **MAJOR INITIATIVES AND EXPENDITURES**

Yancey County continues to persevere through the worst economic conditions since the Great Depression. Despite the financial difficulties that this present economy has produced, this budget will contribute to the restoration of the County's fiscal health, provide funding for safety measures in the public schools, provide additional resources to the Sheriff's Department, provide much needed enhancement to Emergency Medical Services, provide much needed County facility repair, provide

needed public services, and support community initiatives. Specifically, our proposed budget addresses these issues as follows:

- 1) **Fiscal Control and Financial Stability**: At the end of FY 2012, Yancey County ranked last in the state in the amount of fund balance reserves available for appropriation at \$316,669. Although still below the state requirement of 8% available, this continues to represent improvement from the negative 9% available in FY 2009. Yancey County is working closely with the N.C. Local Government Commission to restore the County's fiscal health. This proposed budget recommends an allocation in the amount of \$400,000 to the "Contribution to Fund Balance" line item in the general fund. Together with the anticipated gains from the current year, the administration believes the fund balance reserve will near 5% available by the end of FY 2013-14. This has been a difficult task with many sacrifices but it is a goal that absolutely must be accomplished.
- 2) **Public Schools and Education**: Yancey County Schools continue to do great things to improve educational performance among our students with available resources during this challenging time. Yancey County is grateful for the close relationship with the Yancey County Board of Education and appreciates the difficult decisions the schools have made in light of state funding reductions. The Board of Commissioners met jointly with the Board of Education during the budget process to discuss funding priorities for Yancey County Schools. Without a doubt, the safety and security of children while at school is of paramount concern. The school system requested additional funds to provide various security measures in their facilities. To that end, this budget includes an additional appropriation of \$100,000 to be used for school capital safety projects as deemed appropriate by the Board of Education.

In addition to the \$100,000 appropriation for safety needs, the Board of Commissioners' commitment to Yancey County Schools and its students continues to be a top priority and this budget for FY 2013-14 maintains the current level of appropriation for current expense, JROTC, and local supplements. Specifically, this budget appropriates \$2,867,734 for the school system's current expense budget. Additionally, the County maintains the \$100,000 appropriation for local supplements, a \$40,000 appropriation for continuation of the JROTC program, a \$580,000 appropriation to the schools' capital outlay fund, and \$60,000 in timber receipts designated for school use. This is a total commitment to the Yancey County School System of \$3,747,734.

Mayland Community College requested a total allocation of \$323,000 from Yancey County. Mayland Community College, while primarily supported with state funds, depends on the three partner counties of Mitchell, Avery and Yancey for operational costs. Yancey County has historically funded the community college at or above the level of the other partner counties. The County is please to work with Mayland as the college works to begin construction of the "Anspach Advanced Manufacturing School" on the Yancey Campus. This facility will be a valuable asset in the recruitment of business and industry to Yancey County as well as provide the trained workforce in new manufacturing technology necessary for the County's existing

industries. Mayland Community College is funded in this budget at the current year appropriation of \$313,147. This appropriation does include \$11,100 for capital outlay.

- 3) **Sheriff Department, Detention Center and Animal Control:** In February 2013, the Commission authorized the Sheriff to add an additional full-time deputy and also convert a current part-time deputy to full-time in order to provide additional patrols and increase officer presence at the County's public schools. As noted above, the safety and security of children at school is of paramount concern to everyone. These additional resources have been put on the ground and these officers supplement the work of the school system's resource officers to provide a secure learning and working environment for both students and staff at the County's schools.

These resources are valuable and it is important to realize the costs associated with these necessary public safety investments. This budget increases funding for the Sheriff to continue the full-time officer in the Animal Control section from current year appropriation of \$42,499 to \$54,697. This represents a 58% increase in funding for the animal control section since FY 2011-12 when the animal control section of the Sheriff's Department was funded at \$22,867. With these additional resources the section provides more functions than just animal control – officers respond to any call for service and are providing additional patrols of school campuses across the County.

In 2008, the new Yancey County Detention Center began full operations. The County transitioned from a small male-only inmate jail to a 40-bed facility housing both male and female inmates. The detention center has experienced a lot of use causing the budget for the facility to have grown from just under \$300,000 annually prior to 2008 for the smaller facility to the current projected expense of \$981,386 for FY 2013-14. These expenses are due to several factors, one of which is unfortunately due to the number of folks being incarcerated for committing crimes in Yancey County. Another factor is that the State of North Carolina now requires the County to pay to house inmates convicted of misdemeanor crimes and house them in the local detention center for any jail sentence less than 180 days. This has increased the number of inmates the Sheriff must house longer, and the County is no longer reimbursed by the State for the County's costs. This is an issue every county is facing and another cost the State has placed the on the back of the county taxpayer.

The Sheriff is responsible for managing several sections of the County budget. The Sheriff is responsible for his general "Sheriff's Department" budget of \$1,196,450, which includes patrol and investigations, "Sheriff Dispatch" budget of \$225,974; "County Detention Facility" budget of \$981,386; "County Grounds Security" budget of \$63,431; "Animal Control" budget of \$54,697; and the "Non-Departmental Juvenile Inmate Confinement" budget of \$13,000. The total appropriated by this budget and managed by the Sheriff is \$2,534,938, which is 12% of the total general fund budget.

- 4) **Emergency Medical Services:** Yancey County is required by state law to provide emergency medical services to the citizens of the County. EMS provide ambulances to transport persons

who are sick, injured, wounded or otherwise incapacitated and may need medical care while being transported to a hospital or other medical facility. For over 20 years, Yancey County has contracted with Mission Health System to provide EMS ambulance service to the citizens of Yancey County and is under current contract with Mission through 2015. Since at least 2006, Yancey County has seen a steady increase in calls for EMS service. County 911 records show a 100% increase in calls and this has created a shortage of ambulance vehicles being available to the County. In calendar year 2012, over 270 times the County was without an ambulance being available in the county to take calls. In these instances, EMS units from Madison and Mitchell counties were called to respond in Yancey County, creating delay for the patient, as well as placing an undue burden on those counties to cover Yancey calls. This is a recurring problem and one that potentially threatens patient health and overall outcomes for the most severe situations. Yancey County currently contracts for two ambulance units 24 hours/7 days a week and one ambulance unit for an eight (8) hour, Monday through Friday shift for peak-time coverage. Mission Hospital will assist the County with increasing EMS coverage by adding one additional ambulance 24 hour/7 days a week. Statistics justify the addition of an additional ambulance unit at this time. A total appropriation in the amount of \$1,155,434 is provided in this budget which represents an increase of \$324,278 to the standard contract amount for the year to provide this additional service.

- 5) **Comprehensive Recreation Grounds:** Funding is requested to continue work on the Comprehensive Recreation Grounds (CRG), now named Cane River Park, on Whittington Road in western Yancey County near Cane River Middle School. This new park facility opened in 2012 and has been used by hundreds of families in multiple youth and adult athletic programs, use of playgrounds, walking trails, river activities, and other active and passive recreation activities. The County continues to work in partnership with Graham Children's Health Services to secure funding from a variety of sources to construct other needed components at the park. The County is applying for grants from the Baseball Tomorrow Foundation, the N.C. Parks and Recreation Trust Fund and others to secure funding for the development of the planned youth baseball fields and other planned elements. At this time, it is requested that the County appropriate \$100,000 to match grant funding and provide for other development needs at Cane River Park.
- 6) **State of North Carolina Impacts:** The State of North Carolina has changed the method by which county governments provide for unemployment compensation insurance. Until now, counties paid the state an annual payment at the end of the year for the total amount of actual paid unemployment claims. Effective with FY 2013-14, the State is requiring counties to convert to a prepaid system, meaning that the County will pre-pay 1% of gross payroll expenditures per quarter to the State of North Carolina for potential claims. This change mandated by the State will cost Yancey County \$60,000 to convert to the pre-pay system this year.

In addition to unemployment insurance changes, the State has increased the County portion paid for employee's enrolled in the Local Government Retirement System. These changes for general county employees increase the contribution from 6.74% to 7.07% and for law enforcement

employees the change is an increase from 7.22% to 7.55%. This places an additional cost to the County of over \$30,000.

There are over 300 bills pending in the N.C. General Assembly that affect county governments being tracked by the N.C. Association of County Commissioners. Many of these bills have passed either the House or Senate and have the potential to affect the revenue and authority of counties. County staff will continue to monitor legislation and keep the Board of Commissioners informed of potential impacts on Yancey County operation.

- 7) **Community Initiatives:** Yancey County is fortunate to have many beneficial community agencies serving the needs of Yancey County's citizens. This budget continues to support these initiatives by continuing current year funding appropriations to the Yancey County Rescue Squad, Yancey Firefighters Association, Yancey County Literacy Council, the Middle School Health Centers, Graham Children's Health Services, Hospice of Yancey County, the Yancey County Humane Society, and Yancey County Youth League and others. These agencies represent what is great about Yancey County – a spirit of community involvement for our citizens.
- 8) **Facility Needs and Capital Outlay:** Several County buildings are long over-due for roof repair. The most pressing issue is the roof on the County Courthouse. This main portion of the roof has several years of life remaining before replacement. However, the cupola atop the courthouse is in desperate need of repair. The cupola will require special attention to be repaired and several companies specializing in that type of work are reviewing the cupola structure and are in the process of providing proposals to make the repairs. Unknown at this time is a firm cost estimate for this repair. Another building needing roof replacement is the former County library building on the Town Square. This historic building is in desperate need of a roof which will allow for stabilization and future renovations. A final roof must be replaced on the County information technology/general services building located on Oak Crest Road. This facility houses the IT Department and also provides records storage for County and state agencies. The building is structurally sound, however the roof must be replaced in order to protect equipment and documents required to be maintained by the County.

Finally, an additional project is also proposed to be funded in this budget. Renovation of the County-owned building and property that houses the County's Materials Recovery Facility and Convenience Center on Burnsville School Road is necessary due to the U.S. Highway 19-E construction project. A significant portion of the County's property was taken by the N.C. Department of Transportation for the construction project. This loss of nearly 40% of County property will require modifications to the building itself and also exterior site work to modify entrance and exit to the property. Funding in the amount of \$75,000 to renovate and keep this facility in service is requested.

## **BUDGET SUMMARY**

Yancey County has been able to persevere with the leadership of the Board of Commissioners and the diligent work of County employees. This recommended budget for Fiscal Year 2013-2014 addresses the County's fiscal health, provides funding for safety measures in the public schools, provides additional resources to the Sheriff's Department, provides much needed enhancement to Emergency Medical Services, provides for much needed County facility repair, provides needed public services, and supports community initiatives for our citizens.

Respectfully submitted on this the 18<sup>th</sup> day of June 2013.

NATHAN R. BENNETT,  
Yancey County Manager

**YANCEY COUNTY BUDGET ORDINANCE FOR FISCAL YEAR 2013-2014**

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WHEREAS, pursuant to the provisions of North Carolina General Statutes 159-10, 159-11, and 159-12, each Department Head submitted budget requests and estimates of the financial requirements of each department in such form and detail as was prescribed by the Budget Officer and Finance Officer. Same were submitted in consideration of the associated Department Head's complete statement of amounts exhausted for each category of expenditures in the Budget Ordinance for the fiscal year 2012-2013, together with such estimated expenditures for the fiscal year 2013-2014 and with the estimation of the amount to be realized from each source of revenue. On April 22, 2013, the Budget Officer submitted a preliminary draft budget to the Yancey County Board of Commissioners for their consideration, complying in all respects with North Carolina General Statutes 159-13(b). On the same date, the Budget Officer also filed a copy of the preliminary draft budget in the Office of the Clerk to the Board of Commissioners, where it remained for public inspection; updated versions were substituted as they became available, until the adoption of the Budget Ordinance. Copies of same were also made available to all local news media, together with a statement being published to the effect that the budget has been submitted to the Board of Commissioners and was available for public inspection in the Office of the Clerk to the Board of Commissioners, and stating that a public hearing would be held on June 18, 2013 at 6:00 o'clock p.m. in the Courtroom of the Yancey County Courthouse in Burnsville, North Carolina. Such a public hearing was held at the designated time and place at which time persons who desired to be heard regarding the budget appeared before the Board.

WHEREAS, this Ordinance has been prepared pursuant to the requirements of Chapter 159 of the General Statutes of the State of North Carolina; and

NOW, THEREFORE, be it ORDAINED by the Board of Commissioners for the County of Yancey as follows:

Section One:

The appropriations made herein are for the maximum amounts necessary to provide the services and to accomplish the purpose described. Each Department Head shall affect savings and unexpended and unobligated portions of each appropriation shall revert to the appropriate fund at the end of the fiscal year.

Section Two:

Appropriations are hereby made for the fiscal year beginning July 1, 2013 and ending June 30, 2014 according to the following schedule (Appendix A):

Section Three:

There is hereby levied and authorized to be collected for the fiscal year 2013-2014 in accordance with Chapter 105 of the General Statutes of the State of North Carolina, a tax on all property situated in Yancey County, which tax shall be at the rate of fifty cents (\$0.50) per one hundred dollars (\$100.00) assessed valuation of such property. It is further authorized that the 2013-2014 tax levy include an additional six and one-half cents (\$.065) per one hundred dollars (\$100.00) of valuation for the South Toe Fire District of South Toe Township; an additional six cents (\$.06) per one hundred dollars (\$100.00) of valuation for the Pensacola Fire District of Pensacola Township and for the Double Island Fire District of Brush Creek Township, and for the Newdale Fire District of Crabtree Township, and for the Burnsville Rural Fire Tax District of the Burnsville Township (non-municipal); an additional five cents (\$.05) per

one hundred dollars (\$100.00) of valuation for the Egypt/Ramseytown Fire District of Egypt and Ramseytown Townships, and for the Clearmont Fire District of the Jacks Creek and Green Mountain Townships; and an additional four cents (\$.04) per one hundred dollars (\$100.00) of valuation for the West Yancey Fire District of Prices Creek and Cane River Townships. The Board of Commissioners further authorizes the Budget Officer to modify the fire district budget up to the amount of collections. These rates are based on an estimated total assessed value for the purpose of taxation of two billion, three hundred eighty-five million, three hundred fifty-two thousand, nine hundred ninety-nine dollars (\$2,385,352,999.00). Current year collections have been used to estimate the tax revenue for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Section Four:

The Budget Officer may transfer amounts between objects of expenditure within a department without limitation and without a report being required. The Budget Officer further is authorized to make amendments within departmental budgets in amounts not to exceed a total of \$10,000 per department. The Budget Officer may also transfer amounts up to \$10,000 between departments within the same fund with an official report on such transfers provided to the Board of Commissioners. The Budget Officer is also further authorized to execute any contracts or documents for which this budget has an appropriation made hereto.

Section Five:

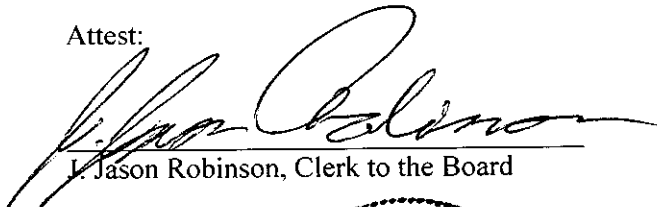
Copies of this Ordinance shall be furnished to the Finance Officer to be kept on file for her direction in the acceptance of revenues and the expenditure of amounts appropriated. Copies of this Ordinance shall also be furnished to the Clerk to the Board to be kept on file for examination by the public.

Section Six:

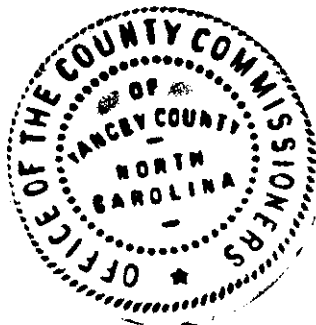
This Ordinance is effective July 1, 2013.


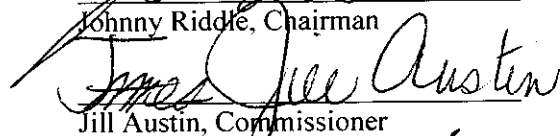

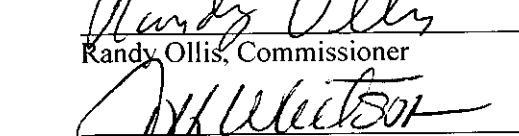

ADOPTED this 18<sup>th</sup> day of June, 2013.

Attest:

  
Jason Robinson, Clerk to the Board

(county seal)



  
Johnny Riddle, Chairman  
  
Jill Austin, Commissioner  
  
Jim Edwards, Commissioner  
  
Randy Ollis, Commissioner  
  
Jeff Watson, Commissioner

**YANCEY COUNTY  
2013-2014 FISCAL YEAR BUDGET**

<b>GENERAL FUND</b>	
<b>REVENUES</b>	
<b>DEPARTMENT</b>	<b>ADOPTED AMOUNT</b>
GENERAL REVENUES	\$5,100.00
LICENSE PLATE AGENCY	\$40,000.00
TAX COLLECTIONS	\$13,193,515.00
NONDEPARTMENTAL	\$3,069,926.00
CLERK OF COURT	\$10,000.00
BOARD OF ELECTIONS	\$150.00
REGISTER OF DEEDS	\$168,100.00
SHERIFF'S DEPARTMENT	\$32,154.00
JAIL	\$114,243.00
BUILDING INSPECTIONS	\$38,026.00
TRANSPORTATION	\$445,306.00
SANITATION	\$999,169.00
LANDFILL	\$110,972.00
MAPPING DEPARTMENT	\$400.00
DSS - ADMINISTRATION	\$2,626,781.00
DSS - INCOME MAINTENANCE	\$23,000.00
DSS - CHILDREN & FAMILY SERVICES	\$50,000.00
VETERAN SERVICES	\$1,452.00
CHILD DAY CARE	\$108,636.00
AGRICULTURAL EXTENSION	\$5,000.00
CULTURAL RESOURCE COMMISSION	\$8,000.00
RECREATION	\$27,900.00
TOE RIVER CAMPGROUND	\$171,000.00
EMERGENCY MANAGEMENT	\$38,504.00
<b>TOTAL REVENUES:</b>	<b>\$21,287,334.00</b>

EXPENSES	
DEPARTMENT	ADOPTED AMOUNT
GOVERNING BODY	\$84,277.00
MANAGEMENT	\$134,530.00
FINANCE	\$110,412.00
TAX ADMINISTRATION	\$373,696.00
LEGAL SERVICES	\$42,000.00
LICENSE PLATE AGENCY	\$105,793.00
CLERK OF COURT	\$9,925.00
BOARD OF ELECTIONS	\$220,317.00
REGISTER OF DEEDS	\$212,756.00
MAINTENANCE	\$455,415.00
MAPPING	\$63,944.00
INFORMATION TECHNOLOGY	\$82,024.00
NON-DEPARTMENTAL	\$1,331,461.00
SHERIFF'S DEPARTMENT	\$1,196,450.00
SHERIFF'S DISPATCH	\$225,974.00
COUNTY DETENTION FACILITY	\$981,386.00
NONDEPARTMENTAL	\$13,000.00
COUNTY GROUNDS SECURITY	\$63,431.00
EMERGENCY MANAGEMENT	\$79,286.00
BUILDING INSPECTIONS	\$166,689.00
MEDICAL EXAMINER	\$21,000.00
CONTRACTUAL EMS/RESCUE	\$1,209,584.00
ANIMAL CONTROL	\$54,697.00
E-911 NONSURCHARGE	\$235,139.00
TRANSPORTATION - ADMIN	\$146,155.00
TRANSPORTATION - OPERATIONS	\$223,243.00
TRANSPORTATION - E&D PROGRAM	\$109,502.00
TRANSPORTATION - CAPITAL	\$84,496.00
TRANSPORTATION - 5310 GRANT	\$39,678.00
SANITATION	\$1,902,334.00
RECYCLING	\$162,668.00
LANDFILL	\$221,385.00
FORESTRY	\$58,845.00

COUNTY PLANNER	\$35,164.00
ECONOMIC DEVELOPMENT	\$178,069.00
AGRICULTURAL EXTENSION	\$219,493.00
4-H AFTERSCHOOL	\$67,771.00
AGRICULTURAL CENTER	\$66,400.00
SOIL & WATER CONSERVATION	\$83,236.00
MENTAL HEALTH	\$26,000.00
TOE RIVER HEALTH DISTRICT	\$337,475.00
DSS - ADMINISTRATION	\$451,937.00
DSS - INCOME MAINTENANCE	\$971,786.00
DSS - CHILDREN & FAMILY SERVICES	\$2,462,530.00
VETERAN SERVICES	\$17,592.00
CHILD DAY CARE	\$231,558.00
PUBLIC SCHOOLS	\$3,747,734.00
COMMUNITY COLLEGES	\$313,147.00
LIBRARY	\$112,660.00
CULTURAL RESOURCES COMMISSION	\$59,857.00
RECREATION	\$154,446.00
CRG - ADMINISTRATION	\$37,616.00
TOE RIVER CAMPGROUND	\$234,892.00
CONT TO OTHER FUNDS	\$1,056,479.00
<b>TOTAL EXPENSES:</b>	<b>\$21,287,334.00</b>

SUPPLEMENTAL FUNDS

GRANT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
JCPC ADMINISTRATION	\$1,819.00
MOUNTAIN CHALLENGE	\$24,817.00
DJJDP - JUVENILE MEDIATION	\$1,500.00
DJJDP - PROJECT CHALLENGE	\$25,838.00
DJJDP - FAMILY BASED COUNSELING	\$11,074.00
DJJDP - CROSSNORE SCHOOL	\$8,000.00
CONTRIBUTION FROM GENERAL FUND	\$21,157.00
TOTAL REVENUES:	
\$94,205.00	
EXPENSES	
DEPARTMENT	ADOPTED AMOUNT
JCPC - ADMIN GRANT	\$1,819.00
MOUNTAIN CHALLENGE	\$36,692.00
DJJDP - JUVENILE MEDIATION	\$1,800.00
DJJDP - PROJECT CHALLENGE	\$31,006.00
DJJDP - FAMILY BASED COUNSELING	\$13,288.00
DJJDP - CROSSNORE SCHOOL	\$9,600.00
TOTAL EXPENSES:	
\$94,205.00	

E-911 SUCHARGE FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
ENHANCED 911 REVENUES	\$198,062.00
TOTAL REVENUES:	
\$198,062.00	
EXPENSES	
ENHANCED 911 EXPENDITURES	\$198,062.00
TOTAL EXPENSES:	
\$198,062.00	

REVALUATION FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$41,000.00
<b>TOTAL REVENUES:</b>	<b>\$41,000.00</b>
EXPENSES	
REVALUATION CD CONTRIBUTION	\$41,000.00
<b>TOTAL EXPENSES:</b>	<b>\$41,000.00</b>

FIRE DISTRICT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
FIRE DEPT REVENUES	\$1,225,000.00
<b>TOTAL REVENUES:</b>	<b>\$1,225,000.00</b>
EXPENSES	
FIRE DEPT EXPENDITURES	\$1,225,000.00
<b>TOTAL EXPENSES:</b>	<b>\$1,225,000.00</b>

MULTI-YEAR CAPITAL PROJECT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$30,000.00
<b>TOTAL REVENUES:</b>	<b>\$30,000.00</b>
EXPENSES	
EAST YANCEY SEWER PROJECT START-UP	\$30,000.00
<b>TOTAL EXPENSES:</b>	<b>\$30,000.00</b>

CAPITAL PROJECT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$175,000.00
<b>TOTAL REVENUES:</b>	<b>\$175,000.00</b>
EXPENSES	
RECREATIONAL GROUNDS	\$100,000.00
EY RECYCLING PROJECT	\$75,000.00
<b>TOTAL EXPENSES:</b>	<b>\$175,000.00</b>

DEBT SERVICE FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$388,479.00
FEDERAL GOVT INT REIM - LIBRARY	\$23,317.00
<b>TOTAL REVENUES:</b>	<b>\$411,796.00</b>
EXPENSES	
LIBRARY DEBT SERVICE	\$124,292.00
JAIL DEBT SERVICE	\$287,504.00
<b>TOTAL EXPENSES:</b>	<b>\$411,796.00</b>